

INSTRUCTIONS FOR FORM F-65(KY-5) UNIFORM FINANCIAL INFORMATION REPORT

These instructions will clarify and explain the information requested on the report and provide uniform definitions for the categories of information required in the report. If you have any questions regarding where to place information in the report please contact or Mr. Glenn Oldham. You may call him at 1-800-346-5606 or reach him via email at glenn.oldham@ky.gov. The report is to be prepared on a July 1 to June 30 fiscal year as required by the Constitution and statutes of the Commonwealth, however, the tax rates in Part I are to be reported as set for a calendar year. The assessment is a calendar year assessment and the rates set are for a calendar year, however, the revenue produced is to be reported on a fiscal year basis. For example the 2003-2004 report covers the period for July 1, 2003 through June 30, 2004. The property tax rate for this report is the tax rate set in for calendar 2003. This same procedure is to be utilized for motor vehicle taxes.

Part II

Section 1, Taxes – Report taxes to the fund into which they are deposited; transfers of money between funds are to be reported in Sections 9 and 10. If you collect taxes other than a property tax (i.e. payroll) please report these on line 1e.

Section 2, Permits and Licenses – Examples of what to report on this line are plumbing permits, building and other inspection fees, dump and haul fees, etc.

Section 3, Intergovernmental Revenue – These are funds acquired by the district from other units of government, the categories are self-explanatory, please report the revenues accordingly.

Section 4, Service Charges

4a. Service charges are those fees charged for usage of equipment, supplies, materials, etc. (i.e., oxygen, bandages, fire runs, etc.).

4b. User fees are those fees charged for using something such as a park admission fee, library book fees, etc.

4c. Special assessments, etc. are generally property assessments, etc. charged for the provision of something such as sewer lines, etc. The rest of the categories thru 5f are reasonably self-explanatory. However, report any funds received from another government as intergovernmental transfers even when they are reimbursed funds.

Section 6, Proceeds from Borrowed Money – This is the proceeds from borrowed money, report multi-year debt in the debt service fund column.

Section 7, Unrestricted Cash and Investments – These are year-end fund balances that are not restricted by debt retirement requirements (i.e., Sinking funds, etc.), or restricted by their source such as endowments, restricted use intergovernmental grants, etc.

Section 8, Restricted Cash and Investments – These are year-end fund balances that are restricted use such as sinking fund balances, grant fund balances, endowments, etc.

Sections 9 and 10 are total transfers to and from other funds.

Part III – Expenditures

Section 1, Salaries and Fringe Benefits are reasonably self-explanatory.

Section 2, Contracted Services

2a. Advertising and printing are self explanatory.

2b. Professional services are those services of a licensed professional, such as attorney, physician, psychiatrist, psychologist, certified public accountant, etc. (see KRS 45A.380(3)).

2c through 2g are self-explanatory.

Section 3, Materials and Supplies

3a. Supplies are items that are generally not inventories and have a relatively low value. Items for resale and perishable items are supplies.

3b. Materials are items that have a value in excess of a set amount that would require them to be inventoried. Some examples would be tools, office furniture, etc. Usually, items with a value in excess of \$100.

Sections 4, 5, and 6 are reasonably self-explanatory.

SPECIAL DISTRICTS UNIFORM FINANCIAL INFORMATION REPORT

FISCAL YEAR 2003-2004

GENERAL INSTRUCTIONS

This report is required to be completed by **all** special districts defined by K.R.S. 65.900 pursuant to K.R.S. 65.905. It is to be prepared on a cash, fiscal year basis beginning July 1 and ending on June 30. Please do not change, add, or delete any categories on the report. Please do not attach any addenda. Please complete the report on the furnished form, do not include cents, round to the nearest whole dollar amount. The **all other funds** column is to report agency, trust, and fiduciary funds. If you have an enterprise or proprietary fund other than general operations please contact the **GOLD, Special Districts Branch**. Report multiple funds attributable to a particular fund type as a combined single fund entry within the appropriate category.

If you are unsure where to place information within the report please contact the GOLD, Special Districts Branch.

Please return the completed report with a duplicate to the Governor's Office for Local Development by May 1, and file a copy with the county clerk(s).

District name and address including county (If this is a multi-county district, please include all of the counties within the service area.

District name	County(ies) in your service area
Street address	
P.O. Box, (if any)	
City	
ZIP Code	

DATA SUPPLIED BY

Name	Area code	Telephone number	Extension
Title	Date		
Mailing address (City, State, ZIP code)			email

Note: Data supplied by your district in this report will be used by State and Federal Agencies and by public interest groups. By filing this report you will not receive, nor be required to complete local government finance reporting forms F-21 and F-22 from the U.S. Census Bureau.

Report ad valorem (property) tax rates to the third decimal. If your tax rate is 4.5 cents, then report the rate as .045. Report the rate(s) even if they have not changed from the prior year.

Part I - TAX RATES

Source (a)	Assessment (b)	Compensating Tax Rate (c)	Rate Allowing 4% Increase (d)	Actual Rate Levied (e)	Revenue Produced (f)
1. Real Property	\$	%	%	%	\$
2. Personal Property					
3. Motor Vehicles					

Part II - REVENUE AND CASH

Revenue source (a)	General Operations (b)	Special Funds (c)	Capital Projects (d)	Debt Service (e)	All Other Funds (f)
1. Taxes					
a. Real Property Taxes	\$	\$	\$	\$	\$
b. Personal Property Taxes					
c. Motor Vehicle Taxes					
d. Delinquent Taxes					
e. All Other Taxes					
Subtotal All Taxes	\$	\$	\$	\$	\$
2. Permits and Licenses (All) →	\$	\$	\$	\$	\$
3. Intergovernmental Revenue					
a. From Federal Government	\$	\$	\$	\$	\$
b. From State Government					
c. From County Government					
d. From Other Governments					
Subtotal All Intergovernmental →	\$	\$	\$	\$	\$
4. Service Charges					
a. Service Charges					
b. User Fees					
c. Special Assessments					
d. Rental Income					
Subtotal All Service Charges →	\$	\$	\$	\$	\$
5. Other					
a. Interest Earnings					
b. Reimbursements and Refunds					
c. Gifts and Endowments					
d. Sales (Include Surplus Property)					
e. Penalties					
Subtotal All Other →	\$	\$	\$	\$	\$
TOTAL ALL REVENUE	\$	\$	\$	\$	\$

Part II – REVENUE AND CASH – Continued

Revenue source (a)	General Operations (b)	Special Funds (c)	Capital Projects (d)	Debt Service (e)	All Other Funds (f)
6. Proceeds from Long Term Debt	\$	\$	\$	\$	\$
7. Unrestricted Cash and Investments					
8. Restricted Cash and Investments					
9. Transfers In					
10. Transfers Out					
GRAND TOTAL ALL FUNDS →	\$	\$	\$	\$	\$

Part III – EXPENDITURES

Do not include any long term debt payments (any obligations that have payments beyond the current fiscal year) in the general operations, special or capital project funds. These must be reported in the debt service funds column.

Expenditure description (a)	General Operations (b)	Special Funds (c)	Capital Projects (d)	Debt Service (e)	All Other Funds (f)
1. Personal Services					
a. Salaries and Wages	\$	\$	\$	\$	\$
b. Pensions (Retirement)					
c. Health (Medical) Insurance					
d. FICA (Social Security)					
e. Worker's Compensation					
f. Unemployment Insurance					
g. All Other Employer Paid Fringe					
Subtotal Personal Services →	\$	\$	\$	\$	\$
2. Contracted Services					
a. Advertising and Printing	\$	\$	\$	\$	\$
b. Professional Services					
c. Maintenance and Repairs					
d. Utilities (include telephone)					
e. Rent and Leases					
f. Insurance and Bonds					
g. All Other Contracted Services					
Subtotal Contracted Services →	\$	\$	\$	\$	\$

Part III - EXPENDITURES - Continued

Expenditure description (a)	General Operations (b)	Special Funds (c)	Capital Projects (d)	Debt Service (e)	All Other Funds (f)
3. Materials and Supplies					
a. Supplies	\$	\$	\$	\$	\$
b. Materials					
Subtotal Materials and Supplies →	\$	\$	\$	\$	\$
4. Administration					
a. Dues and Subscriptions	\$	\$	\$	\$	\$
b. Travel and Training					
c. Court Judgements					
d. Grants and Donations					
e. Other Administrative Expense					
Subtotal Administration →	\$	\$	\$	\$	\$
5. Capital Outlay					
a. Equipment	\$	\$	\$	\$	\$
b. Vehicles					
c. Land					
d. Buildings and Structures					
Subtotal Capital Outlay →	\$	\$	\$	\$	\$
6. Debt Service					
a. Principal payments	\$	\$	\$	\$	\$
b. Interest payments					
Subtotal Debt Service →	\$	\$	\$	\$	\$
GRAND TOTAL EXPENDITURES →	\$	\$	\$	\$	\$

Return the completed report to:

**Governor's Office for Local Development
1024 Capital Center Dr.
Suite 340
Frankfort, KY 40601**

Return by May 1 and file a copy with the county clerk.